

In the Specification:

Please amend the paragraph beginning on page 9, line 25 with the following amended paragraph:

As shown in FIGS. 2 to 4, the boiler of the present invention, which can be converted from a normal type to a condensing type or vice versa, includes a combustion ~~chamber 30~~ chamber 40 and a heat exchange section 50 installed in an outer housing 30 of the boiler provided at an inner portion thereof with water reservoirs 31. The outer housing 30 has a cylindrical structure having sufficient strength against internal pressure. Coupling holes 33, 34 and 35 are formed in the outer housing 30.

Please amend the paragraph beginning on page 10, line 35 with the following amended paragraph:

Therefore, as shown in ~~FIG. 3a~~ FIG. 3, fuel is burned in the combustion chamber 40 by means of the burner 41 provided at the upper portion of the combustion chamber 40 such that the burner 41 can generate heat in the downward direction towards the fuel. In addition, the high-temperature exhaust gas derived from the combustion of fuel is discharged to the exterior by way of the circulation chamber 32, the heat exchange section 50, the noise-absorbing container 53 and the funnel 60. At this time, since the circulation chamber 32 is connected to both first and second heat exchangers 51 and 52 of the heat exchange section 50, the exhaust gas introduced in the circulation chamber 32 is dispersed into the first and second heat exchangers 51 and 52 of the heat exchange section 50. Then, the exhaust gas is collected in the noise-absorbing container 53 and is discharged to the exterior through the funnel 60.